

**IN THE CLAIMS:**

1. (Currently Amended) An accounting system comprising a bill-issuing device and a bill-receiving device, the bill-issuing device being connected to a database and including:

a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

an entry unit operable to enter the received billing data in the database;

an extraction unit operable to extract billing data not for appropriation from the received billing data;

an output unit operable to output the extracted billing data to the bill-receiving device; and

a receipt notification receiving unit operable to receive a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation; [[and]]

~~an exclusion unit operable to exclude specified billing data among a plurality of the billing data entered in the database, the specified billing data being specified based on the received receipt notification, and~~

the bill-receiving device including:

a second receiving unit operable to receive the billing data outputted from the bill-issuing device; and

a notification unit operable, upon receipt of the billing data not for appropriation  
by the second receiving unit, to notify the bill-issuing device of the receipt of the billing data not  
25 for appropriation by outputting, to the bill-issuing device, the receipt notification on the billing  
data not for appropriation, wherein

the receipt notification receiving unit, upon receipt of the receipt notification  
outputted from the notification unit, adds a receipt notification reception identifier to, among the  
plurality of the billing data entered in the database, the billing data indicated by the identifier  
30 included in the received receipt notification, the receipt notification reception identifier  
indicating the receipt of the receipt notification, and

the bill-issuing device further including:

an exclusion unit operable to exclude, ~~the exclusion unit excludes,~~ among the  
plurality of the billing data entered in the database, the billing data to which the receipt  
35 notification reception identifier is added.

2. (Previously Presented) The accounting system of claim 1 further comprising a  
calculation device operable to calculate a consolidated accounting amount, based on the billing  
data entered in the database not excluded by the exclusion unit from being appropriated.

3. (Previously Presented) The accounting system of claim 2, wherein  
the bill-issuing device and the bill-receiving device are connected by a  
telecommunication circuit,

the extraction unit includes a judgment subunit operable to judge whether  
5 received billing data is for appropriation, and

the output unit includes an online transmission subunit operable to transmit online to the bill-receiving device, only billing data extracted as billing data not for appropriation.

4. (Previously Presented) The accounting system of claim 3, wherein

the database stores an exclusion list showing a correspondence between a biller and a biller that are not targeted for consolidated accounting, and

the judgment subunit judges received billing data to be not for appropriation if the  
5 biller and biller of the billing data are shown in the exclusion list.

5. (Previously Presented) The accounting system of claim 3, wherein the notification unit performs the notification online in realtime.

6. (Currently Amended) An accounting system comprising a bill-issuing device connected to a first database, a server connected to a second database that stores an exclusion list showing a correspondence between a biller and a biller that are not targeted for consolidated accounting, and a bill-receiving device, the bill-issuing device including:

5 a first receiving unit operable to sequentially receive input of (i) billing data for appropriation in consolidated accounting and (ii) billing data not for appropriation in consolidated accounting;

a first transmission unit operable to transmit received billing data to the server;

an entry unit operable to enter received billing data in the first database;

10 a receipt notification receiving unit operable to receive a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the

bill-issuing device if the bill-receiving device has received the billing data not for appropriation;

15 [[and]]

~~an exclusion unit operable to exclude specified billing data among a plurality of the billing data entered in the database, the specified billing data being specified based on the received receipt notification;~~

the server including:

20 a second receiving unit operable to receive the billing data transmitted from the bill-issuing device;

a judgment unit operable to judge whether the received billing data is for appropriation, depending on whether the biller and billee of the billing data are shown in the exclusion list; and

25 a second transmission unit operable to transmit the received billing data to the bill-receiving device if judged to be not for appropriation, and

the bill-receiving device including:

a third receiving unit operable to receive the billing data transmitted from the server; and

30 a notification unit operable, upon receipt of the billing data not for appropriation by the second receiving unit, to notify the bill-issuing device of the receipt of the billing data not for appropriation by outputting, to the bill-issuing device, the receipt notification on the billing data not for appropriation, wherein

the receipt notification receiving unit, upon receipt of the receipt notification  
35 outputted from the notification unit, adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier

included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification, and

the bill-issuing device further including:

40        an exclusion unit operable to exclude ~~the exclusion unit excludes~~, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

7.        (Previously Presented) The accounting system of claim 6 further comprising a calculation device operable to calculate a consolidated accounting amount, based on the billing data entered in the first database not excluded by the exclusion unit from being appropriated.

8.        (Previously Presented) The accounting system of claim 7, wherein the bill-issuing device, the server, and the bill-receiving device are connected by a telecommunication circuit, and

5        the second transmission unit transmits online to the bill-receiving device, only billing data judged to be not for appropriation.

9.        (Previously Presented) The accounting system of claim 8, wherein the notification unit performs the notification online in realtime.

10.       (Previously Presented) The accounting system of claim 6, wherein the bill-issuing device and the bill-receiving device are each a plurality of communication terminals operable to intercommunicate via a telecommunication circuit.

11.       (Previously Presented) The accounting system of claim 6, wherein the bill-issuing device further includes a calculation unit operable to calculate a consolidated accounting

amount, based on the billing data entered in the first database not excluded by the exclusion unit from being appropriated.

12. (Cancelled)

13. (Currently Amended) A method used by a bill-issuing device that is connected to a database and included in an accounting system that further includes a bill-receiving device, comprising the steps of:

receiving input of (i) billing data for appropriation in consolidated accounting and

5 (ii) billing data not for appropriation in consolidated accounting;

entering the received billing data in the database;

extracting billing data not for appropriation from the received billing data;

outputting the extracted billing data to the bill-receiving device; and

receiving a receipt notification that includes an identifier of the billing data not for

10 appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has received the billing data not for appropriation; [[and]]

~~excluding specified billing data among a plurality of the billing data entered in the~~

15 ~~database, the specified billing data being specified based on the received receipt notification,~~  
wherein

upon the receipt of the receipt notification which relates to the received billing data and is outputted from the bill-receiving device, the step of receiving the receipt notification adds a receipt notification reception identifier to, among the plurality of the billing data entered

20 in the database, the billing data indicated by the identifier included in the received receipt notification, the receipt notification reception identifier indicating the receipt of the receipt notification; [[and]]

the method further comprising the step of:

~~the step of excluding the specified billing data excludes the specified billing data;~~

25 excluding, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

14. (Cancelled)

15. (Currently Amended) A computer-readable recording medium having recorded thereon a bill-issuing program with executable instructions for causing a bill-issuing device to execute a biller accounting process, the bill-issuing device being connected to a database and included in an accounting system which further includes a bill-receiving device, the biller  
5 accounting process comprising the steps of:

receiving input of (i) billing data for appropriation in consolidated accounting and  
(ii) billing data not for appropriation in consolidated accounting;

entering the received billing data in the database;

extracting billing data not for appropriation from the received billing data;

10 outputting the extracted billing data to the bill-receiving device;

receiving a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-receiving device, the receipt notification being

outputted from the bill-receiving device to the bill-issuing device if the bill-receiving device has  
15 received the billing data not for appropriation; [[and]]

~~excluding specified billing data among a plurality of the billing data entered in the  
database, the specified billing data being specified based on the received receipt notification,~~  
wherein

upon the receipt of the receipt notification which relates to the received billing  
20 data and is outputted from the bill-receiving device, the step of receiving the receipt notification  
adds a receipt notification reception identifier to, among the plurality of the billing data entered  
in the database, the billing data indicated by the identifier included in the received receipt  
notification, the receipt notification reception identifier indicating the receipt of the receipt  
notification, and

25 the biller accounting process comprising the step of:  
~~the step of excluding the specified billing data excludes the specified billing data,~~  
excluding, among the plurality of the billing data entered in the database, the billing data to  
which the receipt notification reception identifier is added.

16. (Currently Amended) A bill-issuing device included in an accounting system  
comprising the bill-issuing device and a bill-receiving device, the bill-issuing device being  
connected to a database and including:

a first receiving unit operable to sequentially receive input of (i) billing data for  
5 appropriation in consolidated accounting and (ii) billing data not for appropriation in  
consolidated accounting;

an entry unit operable to enter the received billing data in the database;



an extraction unit operable to extract billing data not for appropriation from the received billing data;

10 an output unit operable to output the extracted billing data to the bill-receiving device;

a receipt notification receiving unit operable to receive a receipt notification that includes an identifier of the billing data not for appropriation received by the bill-receiving device and a message indicating the receipt of the billing data not for appropriation by the bill-  
15 receiving device, the receipt notification being outputted from the bill-receiving device to the bill-issuing device, if the bill-receiving device has received the billing data not for appropriation;  
[[and]]

~~an exclusion unit operable to exclude specified billing data among a plurality of the billing data entered in the database, the specified billing data being specified based on the received receipt notification, wherein~~  
20

the receipt notification receiving unit, upon the receipt of the receipt notification which relates to the received billing data is outputted from the bill-receiving device, adds a receipt notification reception identifier to, among the plurality of the billing data entered in the database, the billing data indicated by the identifier included in the received receipt notification,  
25 the receipt notification reception identifier indicating the receipt of the receipt notification, and

the bill-issuing device further including:

an exclusion unit operable to exclude, the exclusion unit excludes, among the plurality of the billing data entered in the database, the billing data to which the receipt notification reception identifier is added.

17. (Previously Presented) The accounting system of claim 1 further comprising an appropriation device means for performing a checklist processing including elimination of billing amounts between related companies subject to consolidated financial reporting requirements and for preparation of a consolidated financial report based on the billing data that

5 remains after the elimination of related company billing amounts.